

**COMMISSION IMPLEMENTING REGULATION (EU) No 337/2014**  
**of 28 March 2014**  
**concerning the classification of certain goods in the Combined Nomenclature**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff <sup>(1)</sup>, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.
- (4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 12(6) of Council Regulation (EEC) No 2913/92 <sup>(2)</sup>. That period should be set at three months.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

*Article 2*

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

*Article 3*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 March 2014.

*For the Commission,  
On behalf of the President,  
Algirdas ŠEMETA  
Member of the Commission*

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## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>An electric lighting article (so-called 'LED floodlight') in a rectangular shaped aluminium housing with a glass cover, with dimensions of approximately 23 × 19 × 13 cm.</p> <p>The article comprises an aluminium reflector and has a mounting bracket on the back for adjusting the light angle.</p> <p>It is fitted with a high-power LED chip and a power supply with a transformer.</p> <p>It has a power consumption of 95 W, a luminous efficacy of 100 lm/W and a beam angle of 120°.</p> <p>The article is used outdoors for illuminating, for example, landscapes, buildings, construction areas, billboards, lawns or gardens.</p> <p>(*) See image</p>	9405 40 99	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9405, 9405 40 and 9405 40 99.</p> <p>Given its objective characteristics, such as the wide beam angle, the article is intended to be used for illuminating large areas. Consequently, classification under subheading 9405 40 10 as spotlights is excluded (see also the Harmonised System Explanatory Notes to heading 9405, group (I), third paragraph).</p> <p>The article is therefore to be classified under CN code 9405 40 99 as other electric lamps and lighting fittings.</p>

(\*) The image is purely for information.

